

INTERNAL REVENUE SERVICE

Number: **INFO 2001-0284**

Release Date: 12/31/2001

[REDACTED]
[REDACTED]
[REDACTED] (202) 622-3050
[REDACTED]

CC:PSI:1-COR-143002-01

October 19, 2001

UILC 1362.00-00

[REDACTED]:

We are responding to correspondence, submitted on your behalf by [REDACTED], requesting relief in order to establish the 1998 taxable year as the effective date for your S corporation election. In researching the facts of this case, we have learned that the Atlanta Service Center granted relief and updated your account several weeks ago. You should have recently received notice of your 1998 S corporation acceptance. If not, please call the Service Center staff at (770) 452-4042 for a copy of your acceptance letter. No further action will be taken by our office.

By way of introduction, the IRS has a small business website which provides specific information and various links to useful sites. You will find this website at www.irs.gov/smallbiz. Additionally, you can order a single, free copy of the *Small Business Resource Guide CD-ROM 2001*, by calling 1-800-829-3676. The CD-ROM provides critical tax information including forms, instructions, and publications, as well as valuable business information from a variety of government agencies, non-profit organizations, and educational institutions.

Please keep this letter with your tax records and feel free to provide a copy of it to your authorized representative. We hope that the above information proves helpful.

Sincerely yours,

/s/Dianna K. Miosi
DIANNA K. MIOSI
Chief, Branch 1
Associate Chief Counsel
(Passthroughs and Special Industries)